



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RIB MOUNTAIN SANITARY DISTRICT

Principal Office: 5703 LILAC AVENUE
WAUSAU, WI 54401

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, DARIN WESTOVER of _____
(Person responsible for accounts)

_____, RIB MOUNTAIN SANITARY DISTRICT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/28/2002
(Date)

DIRECTOR OF PUBLIC WORKS

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIB MOUNTAIN SANITARY DISTRICT

Utility Address: 5703 LILAC AVENUE
WAUSAU, WI 54401

When was utility organized? 4/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISTRICT
5703 LILAC AVE.
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR EDWIN ABENDROTH

Title: PRESIDENT

Office Address:
806 PHLOX LN
WAUSAU, WI 54401

Telephone: (715) 359 - 6236

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WILLIAM MILLER**Title:** AUDITOR**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST RD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** 1/1/2000 TO 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR. DARIN C. WESTOVER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** RIB MOUNTAIN SANITARY DISTRICT

5703 LILAC AVE

WAUSAU, WI 54401

Telephone: (715) 359 - 6177**Fax Number:** (715) 359 - 3364**E-mail Address:**

Name of utility commission/committee: RIB MOUNTAIN SANITARY DISTRICT

Names of members of utility commission/committee:

MR EDWIN ABENDROTH, PRESIDENT

MR EDWIN JENSEN, TREASURER

MRS MARY KATE RIORDAN, SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	726,316	737,223	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	296,797	263,941	2
Depreciation Expense (403)	180,577	191,848	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	13,456	12,632	5
Total Operating Expenses	490,830	468,421	
Net Operating Income	235,486	268,802	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	235,486	268,802	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(150)	1,748	7
Income from Nonutility Operations (417)	(344,594)	(381,331)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	221,796	222,465	10
Miscellaneous Nonoperating Income (421)	235,737	234,834	11
Total Other Income	112,789	77,716	
Total Income	348,275	346,518	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	348,275	346,518	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	79,186	83,970	14
Amortization of Debt Discount and Expense (428)	22,610	22,610	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	101,796	106,580	
Net Income	246,479	239,938	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,633,375	1,393,437	20
Balance Transferred from Income (433)	246,479	239,938	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,879,854	1,633,375	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NET LOSS FROM UNREGULATED SEWER	(344,594)	3
Total (Acct. 417):	(344,594)	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	221,796	5
Total (Acct. 419):	221,796	
Miscellaneous Nonoperating Income (421):		
TAX LEVY	233,600	6
MISC	2,137	7
Total (Acct. 421):	235,737	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,665				2,665	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	465				465	3
Materials	2,350				2,350	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,815	0	0	0	2,815	
Net income (or loss)	(150)	0	0	0	(150)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	726,316	0	0	0	726,316	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		0			0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE		0			0	6
Revenues subject to Wisconsin Remainder Assessment	726,316	0	0	0	726,316	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	100,294		100,294	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	64,663		64,663	5
Merchandising and jobbing	465		465	6
Other nonutility expenses			0	7
Water utility plant accounts	33,585		33,585	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	6,810		6,810	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	205,817	0	205,817	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,599,094	11,519,862	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,486,395	2,284,827	2
Net Utility Plant	9,112,699	9,235,035	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,021,416	14,010,179	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,247,493	3,081,592	4
Net Nonutility Property	10,773,923	10,928,587	
Investment in Municipality (123)	0	0	5
Other Investments (124)	311,369	393,930	6
Special Funds (125)	2,636,568	2,463,232	7
Total Other Property and Investments	13,721,860	13,785,749	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	815,920	718,427	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	123,513	122,805	11
Other Accounts Receivable (143)	46,935	116,864	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	544,533	529,026	14
Materials and Supplies (150)	21,115	19,986	15
Prepayments (165)	992	991	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,553,008	1,508,099	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,807	90,417	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	67,807	90,417	
Total Assets and Other Debits	24,455,374	24,619,300	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,879,854	1,633,375	23
Total Proprietary Capital	1,879,854	1,633,375	
LONG-TERM DEBT			
Bonds (221)	1,400,000	1,845,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,400,000	1,845,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	60,356	58,003	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	16,209	20,993	32
Other Current and Accrued Liabilities (238)	120	652	33
Total Current and Accrued Liabilities	76,685	79,648	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	394,062	392,421	36
Total Deferred Credits	394,062	392,421	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	20,704,773	20,668,856	41
Total Liabilities and Other Credits	24,455,374	24,619,300	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,545,693	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	53,401				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
Total Utility Plant	11,599,094	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,486,395	0	0	0	10
Total Accumulated Provision	2,486,395	0	0	0	
Net Utility Plant	9,112,699	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,284,827				2,284,827	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	180,577				180,577	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	21,691				21,691	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	202,268	0	0	0	202,268	13
Debits during year						14
Book cost of plant retired	700				700	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	700	0	0	0	700	19
Balance End of Year	2,486,395	0	0	0	2,486,395	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	14,010,179	11,237		14,021,416	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	14,010,179	11,237	0	14,021,416	
Less accum. prov. depr. & amort. (122)	3,081,592	165,901		3,247,493	3
Net Nonutility Property	10,928,587	(154,664)	0	10,773,923	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,907	10,809	2
Sewer utility	9,208	9,177	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	21,115	19,986	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REFUNDING BOND	22,610	428	67,807	1
Total			67,807	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. BOND	02/01/1994	10/01/2004	4.50%	1,400,000	1
Total Bonds (Account 221):				1,400,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,456	2
Charged electric department expense	0	3
Charged sewer department expense	4,659	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	18,115	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	17,214	7
PSC Remainder Assessment	901	8
Other (explain):		
NONE		9
Total payments and other debits	18,115	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
G.O. BOND-94	20,993	79,186	83,970	16,209	2
Subtotal	20,993	79,186	83,970	16,209	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	20,993	79,186	83,970	16,209	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,630,365	0	0	12,038,491	0	20,668,856	1
Add credits during year:							
For Services	1,500			1,500		3,000	2
For Mains						0	3
Other (specify):							
BOOSTER STATION	32,917					32,917	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,664,782	0	0	12,039,991	0	20,704,773	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT - WATER	154,206	2
SPECIAL ASSESSMENT - SEWER	157,163	3
Total (Acct. 124):	311,369	
Special Funds (125):		
G.O. TAX LEVY	31,209	4
DEPRECIATION FUND	1,905,077	5
DEBT SERVICE	700,282	6
Total (Acct. 125):	2,636,568	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	123,513	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE		11
Total (Acct. 142):	123,513	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	0	13
Other (specify):		
SEWER (UNREGULATED)	45,736	14
WATER OTHER	1,199	15
Total (Acct. 143):	46,935	
Receivables from Municipality (145):		
SPECIAL ASSESWSMENTS ON TAX ROLL	150,471	16
TAX LEVY	233,600	17
PUBLIC FIRE PROTECTION	160,462	18
Total (Acct. 145):	544,533	
Prepayments (165):		
PSC PREPAYMENT	992	19
Total (Acct. 165):	992	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC FIRE PROTECTON	160,462	23
2002 TAX LEVY	233,600	24
Total (Acct. 253):	394,062	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,525,749	0	0	0	11,525,749	1
Materials and Supplies	11,358	0	0	0	11,358	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,385,611	0	0	0	2,385,611	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	8,647,573	0	0	0	8,647,573	6
Other (specify):						
NONE					0	7
Average Net Rate Base	503,923	0	0	0	503,923	
Net Operating Income	235,486	0	0	0	235,486	8
Net Operating Income as a percent of Average Net Rate Base	46.73%	N/A	N/A	N/A	46.73%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,756,614	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,756,614	
Net Income		
Net Income	246,479	5
Percent Return on Proprietary Capital	14.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

LAND EASMENT 4,400

2. Leaseholder changes.

NONE

3. Extensions of service.

ADDED 5 CUSTOMER SERVICES

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

CAPITAL PURCHASES
NEW TRUCK 20,236
TRUCK BOX AND HOIST 8,428

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

LINE 1 - REVENUES LOWER DUE A MAJOR CUSTOMER CHANGING THEIR WATER
CONSUMPTION

Contributions in Aid of Construction (Account 271) (Page F-18)

LINE 4 - BOOSTER STATION ADDITION BOOKED TO CONSTRUCTION IN PROGRESS

Balance Sheet End-of-Year Account Balances (Page F-19)

LINE 6 - FUNDS USE TO PARTIALLY PAY DEBT

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; write again with 2002 review. 2/22/03 ele

December 6, 2002

Mr. Darin C. Westover, Director of Public Works
Rib Mountain Sanitary District
5703 Lilac Avenue
Wausau, WI 54401-7611

2001 Analytical Review DWCCA-5045-PJL

Dear Mr. Westover:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25 percent when compared to the previous year and follow this procedure in the future.
2. Please explain who paid for the booster station reported as contributed in Account 271 on page F-18.
3. In item number 6 of your letter dated December 11, 2001, you explained that the 2001 annual report would be adjusted for 2 services. Please explain whether that adjustment was made.
4. The following was sent you by e-mail as follow-up to your response in item number 8 in the letter referred to above.

"Thank you for your response to our 2000 analytical review. We have the following comment regarding Account 421:

A review of the 1991 through 2000 annual reports shows that the utility recorded \$2,960,879 of tax levies in Account 421, Miscellaneous Non-operating Income. In your response to our review letter you indicate that the tax levy is used to pay for a portion of the utility's debt service. If used to pay for both principal and interest, that portion of the tax levy used to pay interest is properly recorded in Account 421. Any portion used to pay for principal should be recorded in Account 200, Capital Paid in by Municipality.

Please review the use of the tax levy for the period that the tax levy was first used by the utility through 2000 and confirm whether an adjusting journal entry is required to reclassify to Account 200 that portion of the levy used to pay principal. If an adjustment is required please submit a copy of the journal entry.

FINANCIAL SECTION FOOTNOTES

Our records do not indicate that we received a response from you regarding this item. Please provide your response at this time.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5045 Rib Mountain.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	707,522	1
Total Sales of Water	707,522	
Other Operating Revenues		
Forfeited Discounts (470)	9,729	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,065	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	18,794	
Total Operating Revenues	726,316	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	22,464	8
Pumping Expenses (620-625)	20,162	9
Water Treatment Expenses (630-635)	37,678	10
Transmission and Distribution Expenses (640-655)	69,065	11
Customer Accounts Expenses (901-904)	18,406	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	129,022	14
Total Operation and Maintenance Expenses	296,797	
Other Operating Expenses		
Depreciation Expense (403)	180,577	15
Amortization Expense (404-407)	0	16
Taxes (408)	13,456	17
Total Other Operating Expenses	194,033	
Total Operating Expenses	490,830	
NET OPERATING INCOME	235,486	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	13	14,220	12,170	2
Industrial				3
Total Unmetered Sales to General Customers (460)	13	14,220	12,170	
Metered Sales to General Customers (461)				
Residential	2,074	133,075	439,692	4
Commercial	170	27,400	80,767	5
Industrial				6
Total Metered Sales to General Customers (461)	2,244	160,475	520,459	
Private Fire Protection Service (462)	18		9,352	7
Public Fire Protection Service (463)	1		158,821	8
Other Sales to Public Authorities (464)	10	3,207	6,720	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	2,286	177,902	707,522	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	158,821	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	158,821	
Forfeited Discounts (470):		
Customer late payment charges	9,729	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,729	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,065	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	9,065	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	37	3
Maintenance of Water Source Plant (605)	22,427	4
Total Source of Supply Expenses	22,464	
PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	19,099	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,063	9
Total Pumping Expenses	20,162	
WATER TREATMENT EXPENSES		
Operation Labor (630)	13,324	10
Chemicals (631)	22,327	11
Operation Supplies and Expenses (632)	554	12
Maintenance of Water Treatment Plant (635)	1,473	13
Total Water Treatment Expenses	37,678	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	0	14
Operation Supplies and Expenses (641)	2,222	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,794	16
Maintenance of Mains (651)	8,563	17
Maintenance of Services (652)	6,774	18
Maintenance of Meters (653)	11,113	19
Maintenance of Hydrants (654)	3,390	20
Maintenance of Other Plant (655)	35,209	21
Total Transmission and Distribution Expenses	69,065	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,861	22
Accounting and Collecting Labor (902)	13,777	23
Supplies and Expenses (903)	2,768	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	18,406	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	50,065	27
Office Supplies and Expenses (921)	11,328	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,529	30
Property Insurance (924)	5,402	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	46,734	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	5,174	35
Transportation Expenses (933)	2,776	36
Maintenance of General Plant (935)	3,014	37
Total Administrative and General Expenses	129,022	
Total Operation and Maintenance Expenses	296,797	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		12,555	3
PSC Remainder Assessment		901	4
Other (specify): NONE			5
Total tax expense		13,456	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	174,726	0	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	245,795	1,110	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	420,521	1,110	
PUMPING PLANT			
Land and Land Rights (320)	9,023		12
Structures and Improvements (321)	374,668	116	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,889		20
Total Pumping Plant	462,580	116	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	68,460		22
Water Treatment Equipment (332)	664,531		23
Total Water Treatment Plant	732,991	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,195	4,750	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			174,726	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			246,905	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	421,631	
PUMPING PLANT				
Land and Land Rights (320)			9,023	12
Structures and Improvements (321)			374,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,889	20
Total Pumping Plant	0	0	462,696	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			68,460	22
Water Treatment Equipment (332)			664,531	23
Total Water Treatment Plant	0	0	732,991	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			24,945	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	446,429		26
Transmission and Distribution Mains (343)	7,477,911		27
Fire Mains (344)	0		28
Services (345)	841,954	1,500	29
Meters (346)	248,756	2,648	30
Hydrants (348)	373,270		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,408,515	8,898	
GENERAL PLANT			
Land and Land Rights (389)	20,355		33
Structures and Improvements (390)	278,309	1,400	34
Office Furniture and Equipment (391)	35,042		35
Computer Equipment (391.1)	30,979		36
Transportation Equipment (392)	48,510	28,664	37
Stores Equipment (393)	1,903		38
Tools, Shop and Garage Equipment (394)	24,677	400	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	39,750		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,673		44
Other Tangible Property (399)	0		45
Total General Plant	481,198	30,464	
Total utility plant in service directly assignable	11,505,805	40,588	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,505,805	40,588	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			446,429	26
Transmission and Distribution Mains (343)		(1,000)	7,476,911	27
Fire Mains (344)		1,000	1,000	28
Services (345)			843,454	29
Meters (346)			251,404	30
Hydrants (348)			373,270	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	9,417,413	
GENERAL PLANT				
Land and Land Rights (389)			20,355	33
Structures and Improvements (390)	700		279,009	34
Office Furniture and Equipment (391)			35,042	35
Computer Equipment (391.1)			30,979	36
Transportation Equipment (392)			77,174	37
Stores Equipment (393)			1,903	38
Tools, Shop and Garage Equipment (394)			25,077	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			39,750	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,673	44
Other Tangible Property (399)			0	45
Total General Plant	700	0	510,962	
Total utility plant in service directly assignable	700	0	11,545,693	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	700	0	11,545,693	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,213	15,213	1
February			12,903	12,903	2
March			14,202	14,202	3
April			15,020	15,020	4
May			17,900	17,900	5
June			16,767	16,767	6
July			26,461	26,461	7
August			20,397	20,397	8
September			16,365	16,365	9
October			16,794	16,794	10
November			13,872	13,872	11
December			16,144	16,144	12
Total annual pumpage	0	0	202,038	202,038	
Less: Water sold				177,902	13
Volume pumped but not sold				24,136	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				15,100	16
Volume related to equipment/system malfunction				1	17
Non-utility volume NOT included in water sales				1	18
Total volume not sold but accounted for				15,102	19
Volume pumped but unaccounted for				9,034	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,428	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				284	26
Date of minimum: 3/2/2001					27
Total KWH used for pumping for the year				376,080	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	90	16	700,000	Yes	1
WELL	2	90	16	700,000	Yes	2
WELL	3	90	16	700,000	Yes	3
WELL	4	80	20	500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO. 2	WELL NO. 4	1
Location	5703 LILAC	5703 LILAC	5406 FERN LN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1986	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1986	1986	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO.3			14
Location	5701 LILAC			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	40			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TULIP RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1986		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
			11
Total capacity in gallons (actual)	450,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	3.000	39	0	0	0	39	1
P	D	4.000	65	0	0	0	65	2
P	D	6.000	112,255	0	0	0	112,255	3
M	D	8.000	1,215	0	0	0	1,215	4
P	D	8.000	82,773	0	0	0	82,773	5
P	D	10.000	11,886	0	0	0	11,886	6
M	D	12.000	330	0	0	0	330	7
P	D	12.000	41,978	0	0	0	41,978	8
M	D	14.000	2,346	0	0	0	2,346	9
Total Within Municipality			252,887	0	0	0	252,887	
Total Utility			252,887	0	0	0	252,887	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	2,483	3	0	0	2,486	376	1
M	1.500	50	0	0	0	50	37	2
M	2.000	83	0	0	0	83	7	3
M	3.000	3	0	0	0	3	2	4
P	4.000	1	0	0	0	1	0	5
P	6.000	9	2	0	0	11	0	6
P	8.000	2	0	0	0	2	0	7
P	10.000	1	0	0	0	1	0	8
Total Utility		2,632	5	0	0	2,637	422	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,244	25	0	0	2,269	209	1
1.000	31	4	0	0	35	0	2
1.500	20	2	0	0	22	1	3
2.000	17	0	0	0	17	4	4
3.000	5	0	0	0	5	3	5
4.000	1	0	0	0	1	1	6
Total:	2,318	31	0	0	2,349	218	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,079	109	0	1	0	80	2,269	1
1.000	4	26	0	2	0	3	35	2
1.500	2	17	0	2	0	1	22	3
2.000	0	13	0	4	0	0	17	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
Total:	2,085	170	0	10	0	84	2,349	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	310	0			310	2
Total Fire Hydrants	310	0	0	0	310	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	310
Number of distribution system valves end of year:	755
Number of distribution valves operated during year:	600

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

LINE 6 - COMMON DEPRECIATION RECLASSIFIED TO ACCOUNT 403
LINE 8 - RECONDITIONED WELL # 1
LINE 11 - RECONSTRUCTION OF WELLHOUSE FLOOR

Water Utility Plant in Service (Page W-08)

LINE 27 - CORRECTED PRIOR YEAR ASSET ALLOCATION
LINE 28 - CORRECTED PRIOR YEAR ASSET ALLOCATION

Water Services (Page W-16)

LINE 1 - CUSTOMER FINANCED
LINE 6 - CUSTOMER FINANCED

Meters (Page W-17)

2" RESIDENTIAL METER FOR MULTI-FAMILY COMPLEX
